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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9010.3**Effective Date: September 30,
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Request Notification of Change

 (NASA Only)**Subject: Financial Management Internal Control****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [AppendixA](#) |
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Chapter 5. Audit Liaison and Financial Information Requests

5.1 Overview.

5.1.1 The audit liaison function assists and supports management in responding effectively and efficiently to audits, evaluations, assessments, and reviews and facilitates the audit process. At NASA, the financial audit liaison function is also used to respond to other types of financial information requests. This chapter details the roles and responsibilities involved in the financial audit liaison function within the Office of the Chief Financial Officer (OCFO).

5.2 Agency Requirements.

5.2.1 NASA shall have an established audit liaison function for financial management operations. Financial managers and program managers with financial management responsibilities shall perform the audit liaison functions of those functions consistent with Agency-wide policy outlined in NPD 9910.1 and as specified in this NPR, adhering to guidance and deadlines that may be established by the OCFO for each audit, or information request.

5.3 Roles and Responsibilities.

5.3.1 The responsibilities for the NASA Administrator, Audit Followup Official (AFO), Office of Internal Controls and Management Systems (OICMS), Officials-in-Charge (OICs) of Headquarters Offices, and Center Directors are outlined in NPD 9910.1.

5.3.2 Director, QAD, OCFO. The Director, QAD, shall serve as the OCFO focal point for all financial management audits, reviews, evaluations, and assessments, and financial information requests submitted by audit organizations, coordinating with all parties to ensure requirements are met in a complete and timely manner.

5.3.3 OCFO Audit Liaison Representative (ALR). The OCFO ALR, as a representative of the Director, QAD, shall provide day-to-day coordination of audit liaison efforts for the financial management community.

5.3.4 NASA Organizations Receiving Requests by Audit Organizations. Any NASA organization receiving inquiries and requests from audit organizations for financial information shall forward them to the QAD.

5.3.5 Center CFOs. Each Center CFO shall assign a Center POC to be the focal point for all financial audits and informational requests and ensure that the Center POC understands and carries out the responsibilities associated with audit liaison. These responsibilities may be held by the Center ALR, and the Center CFO may assign more than one POC if deemed necessary. NASA Shared Services Center (NSSC) is considered a Center in the context of this chapter.

5.3.6 Manager, Business Process and Application Support Office, Integrated Enterprise Management Program (IEMP) Competency Center. The Manager, Business Process and Application Support Office, IEMP Competency Center shall assist the OCFO ALR and other ALRs as requested or approved by QAD and ensure that all financial management audit activities involving the Competency Center are cleared by QAD.

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